

EAG:MK/SD
F.#2013R00857

UNITED STATES DISTRICT COURT
EASTERN DISTRICT OF NEW YORK

X

UNITED STATES OF AMERICA

-against-

TOMAS OLAZABAL,

Defendant.

X

THE GRAND JURY CHARGES:

At all times relevant to this Indictment, unless otherwise stated:

INTRODUCTION

1. The defendant TOMAS OLAZABAL was a resident of Fresh Meadows, New York.
2. From approximately 2006 through approximately 2008, OLAZABAL wholly owned and operated a construction business known as Tupac Construction Corp., located in Fresh Meadows, New York ("Tupac").
3. The Internal Revenue Service ("IRS") was and is an agency of the United States Department of Treasury responsible for enforcing the tax laws of the United States, and collecting the taxes owed to the Treasury of the United States.
4. In order to accurately assess and collect taxes, the IRS must, among other things, determine taxpayers' actual



INDICTMENT
CR 13-0467

CIT. NO. (T. 26, U.S.C., § 7206(1);
T. 18, U.S.C., §§ 3531
et seq.)

COGAN, J.

POHORELSKY, M.J.

income, credits and deductions. In general, all domestic corporations in existence for any part of a tax year must file an income tax return for that year, whether or not they have taxable income. A corporation generally must file a U.S. Corporation Income Tax Return, Form 1120, to report its income, gains, losses, deductions, credits, and income tax liability.

5. From approximately 2006 through approximately 2008, OLAZABAL, through Tupac, received payments via check for services that Tupac rendered for various clients. OLAZABAL failed to deposit a substantial number of those checks, which constituted gross receipts, into Tupac's corporate bank account. Instead, OLAZABAL cashed such checks with one or more commercial check cashing services.

6. OLAZABAL provided his tax return preparer with the gross-receipts information to be included on Tupac's 2007 and 2008 United States Corporation Income Tax Return, Forms 1120. OLAZABAL knew that the gross-receipts information he provided to his tax return preparer omitted a substantial portion of Tupac's gross receipts. OLAZABAL did not report on Tupac's 2007 and 2008 United States Corporation Income Tax Return, Forms 1120, all the gross receipts Tupac received from the checks that OLAZABAL cashed at commercial check cashing services.

COUNT ONE

(Making and Subscribing to a False Tax Return)

7. The allegations contained in paragraphs one through six are re-alleged and incorporated as if fully set forth in this paragraph.

8. On or about November 5, 2007, within the Eastern District of New York, the defendant TOMAS OLAZABAL did willfully make and subscribe a United States Corporation Income Tax Return, Form 1120, for the 2007 tax year, which was verified by a written declaration that it was made under the penalties of perjury and which was filed with the IRS, which tax return the defendant TOMAS OLAZABAL did not believe to be true and correct as to every material matter, in that the return reported, on line 1a; that Tupac had gross receipts in the amount of \$183,487 whereas, as the defendant TOMAS OLAZABAL then and there well knew and believed, Tupac's actual gross receipts for 2007 were in excess of \$183,487.

(Title 26, United States Code, Section 7206(1); Title 18, United States Code, Sections 3551 et seq.)

COUNT TWO

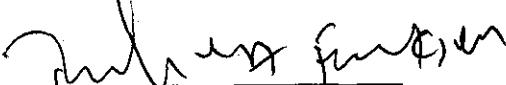
(Making and Subscribing to a False Tax Return)

9. The allegations contained in paragraphs one through six are re-alleged and incorporated as if fully set forth in this paragraph.

10. On or about June 3, 2009, within the Eastern District of New York, the defendant TOMAS OLAZABAL did willfully make and subscribe a United States Corporation Income Tax Return, Form 1120, for the 2008 tax year, which was verified by a written declaration that it was made under the penalties of perjury and which was filed with the IRS, which tax return the defendant TOMAS OLAZABAL did not believe to be true and correct as to every material matter, in that the return reported, on line 1a, that Tupac had gross receipts in the amount of \$1,315,028 whereas, as the defendant TOMAS OLAZABAL then and there well knew and believed, Tupac's actual gross receipts for 2008 were in excess of \$1,315,028.

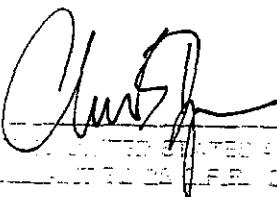
(Title 26, United States Code, Section 7206(1); Title 18, United States Code, Sections 3551 et seq.)

A TRUE BILL



FOREPERSON

LORETTA E. LYNCH
UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK



LORETTA E. LYNCH
UNITED STATES ATTORNEY
EASTERN DISTRICT OF NEW YORK

UNITED STATES DISTRICT COURT

EASTERN District of NEW YORK

CRIMINAL Division

THE UNITED STATES OF AMERICA

vs.

Tomas CLAZABAC

Defendant.

INDICTMENT

26 U.S.C. §7206(1)

18 U.S.C. §§ 3551 et. seq

A true bill.

M. Hernandez

Foreman

Filed in open court this _____ day,

of _____ A.D. 19 _____

Clerk

Bail, \$ _____

Steve Descanso 202-514-1170